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MEMORANDUM FOR: Chief, Supply Division
Office of Logistics

ATTENTION : Acting Chief, SP and PS,
Office of Logistics

SUBJECT :

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1. This Office has reviewed the draft of the proposed handbook and concurs subject to the following comments pertaining thereto:

a. Chapter 3.

That the following paragraph be included as paragraph 8.

"The total monetary value of the opening inventory will be recorded on the Master Document Register under the column headed 'Accountability Dollar Amount - Increase'. This total will, of course, agree with the total of the 'Total Value' columns of the Materiel Cards which reflect the establishment of the opening inventory values on the Materiel Cards."

b. Chapter 4, paragraph 2.

Add the following sub-paragraphs:

d. The first entry in the "Increase" column on the Master Document Register will be the total dollar value of all non-expendable materiel for which accountability is maintained, as supported by individual Materiel Cards.

e. As each sheet of the Master Document Register is completely filled the columns headed "Accountability Dollar Amount - Increase, Decrease" will be totaled and the net balance carried forward to the new sheet.

f. The cumulative total on the Master Document Register will be reconciled quarterly with the grand total of the total value reflected on the Materiel Cards.

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c. Chapter 5, paragraph 2.

Line 3, delete the word "emergency" and substitute therefor the word "urgency".

d. Chapter 6, paragraph 2d.

Insert as sentence 3 the following sentence:

"On the accounting copy of each invoice or receipt identification will be made opposite each item purchased as to whether or not such item is expendable or non-expendable materiel."

e. Chapter 6.

(1) Under the section headed "Materiel Units" it is suggested that the breakdown of materiel unit (5) be eliminated and shown as "(5) Electrical, Electronic and Photographic".

(2) The list of types and categories of non-expendable items contained in each "Materiel Unit" appears to reflect items which are expendable such as "ammunition and explosives, guided missiles, office supplies, books, maps, cleaning supplies, etc." It is suggested that the listing be reviewed and all items which are expendable be eliminated therefrom.

f. Chapter 9, paragraph 1.

Add the following to the first sentence, "based on an All-Purpose Form to be prepared when the loss, shortage or destruction is first discovered".

g. Chapter 10, paragraph 3.

The Certificate of Disposition or Destruction should be signed by the "Accountable Officer" and not by the "Accountable or Other Certifying Officer".

h. Chapter 11, paragraph 1.

In line 4 delete the word "host" and insert the words "of the cover organization of the Station effecting the transfer" after the term "shipping documents".

i. Chapter 13, paragraph 4.

Delete the second sentence and sub-paragraph a and substitute therefor the following:

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"The process of re-averaging price upon each receipt of additional quantities of the same item is relatively simple and will be accomplished after posting each receipt of property by dividing the total dollar value of property on hand by the total quantity".

j. Chapter 14, paragraph 1.

Add the following sentence:

k. Chapter 14, paragraph 2.

Add the following sentence after the "Example":

"The Grand Total reflected on Annual Dollar Value Report should be in conformance with the accumulated balance reflected on the Master Document Register".

l. The word "nomenclature" appears in the following chapters:

Chapter 4, paragraph 2a
Chapter 5, paragraph 2c
Chapter 11, paragraph 2.

Since the word has been declared obsolete for purposes of this handbook it should be deleted and the word "description" substituted therefor.

m. Figure 1.

This figure should reflect the recording of the opening inventory under the column headed "Accountability Dollar Amount - Increase".

n. Figure 2.

This figure should reflect the date, quantity, unit cost and amount of the opening inventory under the Receipt section of the Material Card as well as under the Balance on Hand section.

o. Figure 3.

The All Purpose Form should provide a "Receipt box" in Section I of the form. Also in the explanation of the use

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of Figure 3 under the column headed "Unit Cost" delete the word "Average" and under the column headed "Total" delete the word "Average" and substitute therefor the word "Unit".



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Chief, Technical Accounting Staff
Office of the Comptroller

L.M.
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